

Haller, Raymond and Brown, Inc.

State College, Pennsylvania

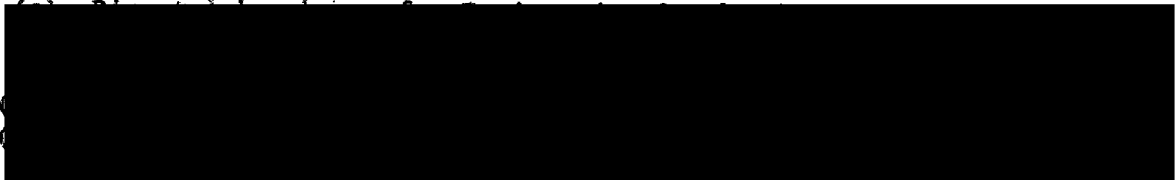


Statement of Overhead Expenses Claimed by Contractor

On Contract No. AF33(600)-35906

For the Period 1 January 1957 to 31 December 1957

STATINTL

- (1) Gross overhead charges for the period (Exhibit A-3(b))
- (2) Less Ineligible (or disputed) items (Exhibit A-3(b))
- (3) Net amount to be allocated (Exhibit A-3(b))
- (4) Basis used for allocation: (Exhibit A-2)

- (5) 
- (6) (a) Portion of base applicable to contract 9470 $\frac{1}{2}$
(b) Portion of base applicable to contract 90,581.12
- (7) (a) Total Engineering Overhead applicable to contract 
(b) Total Administrative Expense applicable to contract 

STATINTL

STATINTL

- (8) Less: Overhead progress payments (Exhibit A-4) STATINTL 44,591.72 ✓
- (9) Balance of overhead due contractor for period 204.86 ✓

DOCUMENT NO. 38
 NO CHANGE IN CLASS. ☐
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 CLASS. CHANGED TO: TS 2012
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 AUTH: NY 712
 DATE: 16/2/82 REVIEWER: 008632

Haller, Raymond and Brown, Inc.
State College, Pennsylvania
Basis for Allocation of Overhead Expenses
For the Period 1 January 1957 to 31 December 1957

Direct labor hours was selected as the most equitable basis for the distribution of engineering overhead expenses because of the varied projects undertaken by the contractor.

	AF33(600)				
	<u>35906</u>				
CPFF Contract	9,470 1/2				
Other Work	<u>185,467 3/4</u>				
Total	<u>194,938 1/4</u>				

Exhibit A-1

Total engineering cost was selected as the most equitable basis for the distribution of administrative overhead expenses because all costs are represented thereon, and this method is widely accepted as a correct accounting principle.

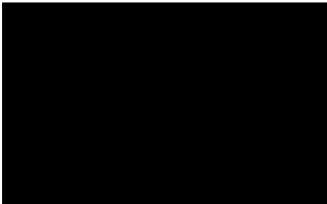
	AF33(600)				
	<u>35906</u>				
CPFF Contract					
Other Work					
Total					

Exhibit A-1

STATINTL

Approved For Release 2000/04/18 : CIA-RDP81B00879R001100020017-4

Haller, Raymond and Brown, Inc.State College, PennsylvaniaDetailed Statement of Overhead AccountsFor the Period 1 January 1957 to 31 December 1957

Accounts Title	Expense Incurred per Books Accrual Basis	Excluded or Ineligible Items	Accounts to be Allocated	AAA Costs Accepted	AAA Costs Questioned
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STATINTL

Engineering Overhead Accounts:

Rent \$
 Utilities
 Payroll Taxes
 Insurance
 Depreciation on Equipment
 Vacation
 Sick Leave & Holiday
 Employees Retirement Plan
 Plant Maintenance & Protection
 Indirect Labor
 Miscellaneous Expense
 Supplies & Materials
 Airplane Expense
 Depreciation on Airplane
 Blue Cross
 Blue Shield
 Plant Maintenance
 Plant Protection & Safety
 Equipment Maintenance
 Supervisory Engineering Expense
 Technical Stenographic Expense
 Publication Expense
 Special Meetings & Committees
 Cost Estimating Expense
 Material Control
 Amortization of Leasehold Improvements

Less Eng. Overhead Absorbed

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State College, PennsylvaniaDetailed Statement of Overhead Accounts
For the Period 1 January 1957 to 31 December 1957

<u>Accounts</u> <u>Title</u>	<u>Expense</u> <u>Incurred</u> <u>per Books</u> <u>Accrual Basis</u>	<u>Excluded</u> <u>or</u> <u>Ineligible</u> <u>Items</u>	<u>Accounts</u> <u>to be</u> <u>Allocated</u>	<u>AAA</u> <u>Costs</u> <u>Accepted</u>	<u>AAA</u> <u>Costs</u> <u>Questioned</u>
Administrative Expense:					
Rent					
Utilities					
Payroll Taxes					
Insurance					
Depreciation on Equipment					
Vacation					
Holiday & Sick Leave					
Employees Retirement Plan					
Plant Maintenance & Protection					
Office & Administrative Salaries					
Miscellaneous Expense					
Office Services & Supplies					
Legal & Accounting					
Indirect Travel					
Blue Cross					
Blue Shield					
Car Expense					
Depreciation on Cars					
Recruiting Personnel					
Directors & Stockholders Expense					
Training Personnel					
Professional Development Expense					
Corporate Taxes					
Employee-Employer Relations					
Membership					
Interest Expense					
Selling Expense					
Entertainment					
Contributions & Donations					
Advertising Expense					
Liaison Engineering Service					
Patent Expense					
Corporate G & A					
Related Research & Development					
Plant Protection & Safety					
Scholarship & Awards					
Adm. Expense Absorbed					
Total Administrative Expense					
Total Engineering Overhead					
Grand Total					

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Haller, Raymond and Brown, E.
State College, Pennsylvania
Summary of Overhead Progress Payments
Submitted and Approved

For the Period 1 July 1957 to 31 December 1957
Contract No. AF33(600)-35906

<u>Disbursing Officer Voucher No.</u>	<u>Audit Voucher No.</u>	<u>Date</u>	<u>Payroll Period</u>	<u>Progress Payment Allocation Rate</u>	<u>Progress Payment Amounts</u>
					\$ 3,694.64 ✓
					6,455.03 ✓
					8,539.80 ✓
					9,230.44 ✓
					9,165.62 ✓
					<u>7,506.19</u> ✓
					<u>44,591.72</u> ✓

STATINTL